**Activity 3\_Integrated Activity. In-depth analysis of Sustainable Transition Leadership**

Objective: In this Integration Activity, dedicate between 60 and 90 minutes for a more in-depth analysis of Sustainable Transition Leadership. Using EnviroTek Engineering’s company data provided at Level 2 and stakeholder briefs, each group (same as in Level 2) is required to answer a set of additional probing questions around ethical trade-offs, CSR implementation, financial impacts, and SDG alignment. Each group should select one question from each category and provide a detailed answer. Each group should organize their answers into a structured 3-5 minutes presentation.

Estimated time: 60–90 minutes

Analysis of questions: 30-40 minutes

Presentation preparation: 10-15 minutes

Group presentation: 3-5 minutes each (15-25 minutes)

Q&A session: 5-10 minutes

**Strategic and Ethical Analysis**

1. Which plant (A, B, or C) poses the greatest long-term financial risk if no action is taken? Why?
2. If you had only €10M to invest in upgrades, which plant would you prioritize and what ethical reasoning supports your choice?
3. Is it more ethical to protect 300 jobs at Plant B (high health impacts) or to prioritize community health by closing it?
4. How can you prevent “greenwashing” when communicating sustainability actions to investors and the public?
5. Which stakeholder (investors, community, workers, or board) should have the highest priority in your transition plan? Why?

**CSR Framework and Triple Bottom Line Application**

1. Which key area of the Triple Bottom Line (People, Planet, Profit) is currently the most neglected by EnviroTek Engineering? Provide examples from the data.
2. Based on ISO 26000 guidelines, what new CSR policies should EnviroTek immediately implement across all plants?
3. How would you ensure transparency and accountability when implementing your new CSR strategy?
4. Identify one major risk for each element of the Triple Bottom Line if no changes are made.
5. If forced to close a plant, how could EnviroTek mitigate the social impact in alignment with CSR best practices?

**Financial and Business Perspective**

1. Which actions in your sustainability strategy would likely generate the fastest return on investment (ROI)? Which would require a longer-term view?
2. How would failing to act on the emissions problem affect EnviroTek's investor relations and stock value within the next 2 years?
3. What financial incentives (e.g., green bonds, tax credits) could EnviroTek pursue to fund a sustainability transition?
4. If EnviroTek chose to expand Plant C instead of upgrading it, what financial and ethical consequences could occur?
5. How would investing in a full CSR programme at Plant C (Vietnam) strengthen EnviroTek's long-term competitiveness?

**SDG Alignment**

1. Which two SDGs are the easiest to achieve with your current strategy — and which are the most difficult?How can the decision to close or upgrade a plant be framed as
2. contributing to SDG 13 (Climate Action)?
3. What cross-sector partnerships (SDG 17) could EnviroTek form to accelerate its sustainability transition?
4. How does improving labour conditions at Plant C directly support SDG 8 (Decent Work and Economic Growth), and what specific actions would have the greatest impact?
5. In what ways could adopting cleaner energy sources at Plants B and C contribute not only to SDG 13 (Climate Action) but also to SDG 9 (Industry, Innovation, and Infrastructure)?